

New Budget & Scribe

Scribe – Annex 1

The set up of Scribe has now been completed.

As RFO I took the decision not to upload FY22/23 figures at this point in time as a lot of extra time would be needed working on the spreadsheets to ensure the figures in Scribe match the AGAR submitted. By not including the data for FY22/23 this means that there are no quick comparisons within Scribe between last Financial Year & this financial year, however the data can be added at any time in the future if Councillors feel it is required (Approx 10 – 15 hrs work).

To set up Scribe, cost centres and cost codes needed to be established. A Cost centre has been assigned to each differing aspects of running Puddletown Area Parish Council, for example 1 Administration: 2 Butt Close Play Parks etc. Within each Cost Centre there are cost codes, with one cost code covering a specific area within the cost centre i.e., 1. Clerks Pay within Administration, 2. General Casual Workers Salary with Administration; 3. Maintenance and repair within the Play Park. All cost codes have been either allocated a budget or linked to a reserve. Where possible a cost code has been linked to a reserve, so that when any money is spent or received in association with a specific cost code, the money is automatically deducted from or added to the correct reserve.

Any Cost code which has not been allocated a budget or where a budget has been assigned previously but spend from that cost code is infrequent, I have allocated a reserve instead of a budget.

By linking some cost codes to reserves instead of having a yearly allocated budget, means that each year instead of raising money from the precept to cover unusual infrequent expenditure which may not occur within that FY, we have a reserve to cover any possible spend which we can then top up as and when spend occurs. This means we may not need to raise as much money from the Precept year on year, plus that we will not have as much money left over which was original raised through that FY Precept, as any money left each year we have to justify why we have not spent all the money we raised, and although adding to a reserve is accepted, it is only accepted as a genuine reason as long as the reserve is for an on-going project plus that the reserve levels are not too high already.

For example, Office Equipment, this is a cost code we may not need or want to allocate a budget for each year as in the short term, it is an unknown entity but in the long term, it is likely a new laptop will need to be purchased and therefore a reserve required.

Budget – Annex 2

One of the Internal Auditors recommendations forming part of the FY22/23 Audit was to re-create a budget for FY23/24 which matched the Precept requested from Dorset Council.

PAPC raised a precept of £52,916.22 however the forecast expenditure is £38,712.00 a difference of £14,204.22. Having looked through the original budget and the reserves held, and following best practice I am recommending we allocated some of the surplus to reserves to ensure money is held for future events / items, along with increasing some initial cost codes.

With adding reserves for items such as sundry items and office equipment it is likely next year the Precept could be decreased unless there is a need to replace a reserve, or a large project is put in place.

Noting:

1. Reserve – R3 to ensure a reserve is held to cover the cost of replacement equipment as the time arises.
2. Reserve – R4 to ensure a reserve is held to cover the cost of regeneration once the lease is agreed.
3. Reserve – R10 to ensure a reserve is held to cover the cost of replacing / repairing general parish assets such as noticeboards.
4. Reserve – R12 This income is not from the precept this has recently been awarded to PAPC
5. Reserve – R14 to ensure a reserve is held to cover the costs of any tree management works required.
6. Reserve – New R16 to cover future replacement purchases of office equipment, such as laptop.
7. Reserve – New R17 to cover costs associated to training for both members and officers.
8. Reserve – New R18 to cover any one-off grant requested received outside of grant policy procedure.

9. Reserve – New R19 to cover any one-off repair needed to the building. It may be worth considering increasing this reserve to cover the cost of a new roof etc.
10. Reserve – New R20 to cover the cost of an election.

Recommendations:

1. Approve the setting up of new reserves, (R16 Office Equipment, R17 Training, R18 Grants, R19 Puddletown Rec Ground & R20 Elections)
2. To agree the new 23/24 budget as listed in Annex 2

Annex 1 – Cost Centres & Cost Codes

All cost codes are 4-digit numbers, for admin purpose each Cost centre is allocated a different starting numbers, i.e. Admin starts 10** and Training starts 20**. Within the Cost Codes you will notice for example Admin start 1002 and goes to 1026 and then jumps to 1090; All cost codes between 1002 – 1026 are for expenditure whereas 1090 – 1098 are for Income.

Cost Code	Code Title	Cost Centre	Reserve Allocation
1002	Clerks Pay	Administration	
1004	Clerks Expenses	Administration	
1006	Casual General Workers Salary	Administration	
1008	Pension	Administration	
1010	National Insurance & Income Tax	Administration	
1012	Stationary, postage, copying	Administration	
1014	Audit	Administration	
1016	Telephone, Broadband, Computer Software	Administration	
1018	Equipment (Add to asset register)	Administration	NEW R16 - Office Equipment
1020	Sundry Items	Administration	R13 - General Contingency
1022	Admin Subscriptions / Memberships	Administration	
1024	Bank Charges	Administration	
1026	Insurance	Administration	
1090	Precept	Administration	
1092	VAT (Income)	Administration	
1094	Interest	Administration	
2002	Training Hours	Training	NEW R17 - Training
2004	Training Course Costs	Training	NEW R17 - Training
2006	Travel	Training	NEW R17 - Training
3002	S137	Grants & Subscriptions	
3004	Grants	Grants & Subscriptions	NEW R18 Grants
3006	Donations	Grants & Subscriptions	
4002	Toilet Block Cleaning / Maintenance	Puddletown Recreation Ground	
4004	Toilet Block Sundry Items	Puddletown Recreation Ground	NEW R19 - Puddletown Recreation Ground
4006	Grass Cutting	Puddletown Recreation Ground	
4008	Maintenance / Repairs	Puddletown Recreation Ground	NEW R19 - Puddletown Recreation Ground
4010	Sundry Items	Puddletown Recreation Ground	NEW R19 - Puddletown Recreation Ground
4090	Ground Hire	Puddletown Recreation Ground	NEW R19 - Puddletown Recreation Ground
4091	PRIDE Lease	Puddletown Recreation Ground	NEW R19 - Puddletown Recreation Ground
4102	External Park Inspection	Puddletown Play Park	
4104	Maintenance / Repairs	Puddletown Play Park	R2 - Puddletown Community Play Park
4106	Grass Cutting	Puddletown Play Park	R2 - Puddletown Community Play Park
4108	Sundry Items	Puddletown Play Park	R2 - Puddletown Community Play Park
4202	External Park Inspection	Butt Close Play Park	

4204	Grass Cutting	Butt Close Play Park	
4206	Maintenance / Repairs	Butt Close Play Park	R4 - Butt Close Play Park
4208	Lease Rental	Butt Close Play Park	R4 - Butt Close Play Park
4210	Sundry Items	Butt Close Play Park	R4 - Butt Close Play Park
4302	External Park Inspection	Orchard Meadow Play Park	
4304	Grass Cutting	Orchard Meadow Play Park	
4306	Water / Electric	Orchard Meadow Play Park	
4308	Maintenance / Repairs	Orchard Meadow Play Park	R3 - Orchard Meadow Play Park
4310	Lease Rental	Orchard Meadow Play Park	R3 - Orchard Meadow Play Park
4312	Sundry Items	Orchard Meadow Play Park	R3 - Orchard Meadow Play Park
4390	Ground Hire	Orchard Meadow Play Park	R3 - Orchard Meadow Play Park
5002	Community Speed Watch	Projects	R15 - PR Projects (Non CIL)
5004	Speed Indicator Device	Projects	R15 - PR Projects (Non CIL)
5006	Community Infrastructure Levy	Projects	R12 - CIL
5008	Tree Management - Coombes	Projects	R15 - PR Projects (Non CIL)
5010	Tree Management - Orchard Meadow	Projects	R15 - PR Projects (Non CIL)
5012	Tree Management - Puddletown Rec & Play Park	Projects	R15 - PR Projects (Non CIL)
5014	PRIDE	Projects	R15 - PR Projects (Non CIL)
6002	Puddletown Recreation Ground & Play Park (DT2 8GE)	Refuse	
6004	Butt Close (DT2 8SU)	Refuse	
6006	Athelhampton (DT2 7LG)	Refuse	
6008	Tolpuddle (DT2 7ES)	Refuse	
7002	Notice Board - Athelhampton	Others	R10 - General Assets
7004	Notice Board - Burleston	Others	R10 - General Assets
7006	Notice Board - Puddletown	Others	R10 - General Assets
7008	Notice Board - Tolpuddle	Others	R10 - General Assets
7010	General Asset Maintenance / Repair	Others	R10 - General Assets
7012	Defibrillators	Others	R10 - General Assets
7014	Neighbourhood Plan	Others	R1 - Neighbourhood Plan
7016	Elections	Others	
7018	Sundry Items	Others	R13 - General Contingency
7090	Donations	Others	R13 - General Contingency

Annex 2

Items in Blue are recommendations to add to budget.

Puddletown Area Parish Council Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

		(Inc VAT)			
Administration		Receipts		Payments	
Code	Title	Budget	Actual	Budget	Actual
1002	Clerks Pay			5,500.00	763.34
1004	Clerks Expenses			130.00	20.00
1006	Casual General Workers Salary			2,000.00	280.00
1008	Pension			1,900.00	311.24
1010	National Insurance & Income Tax			1,500.00	179.61
1012	Stationary, postage, copying			100.00	14.20
1014	Audit			1,000.00	462.49
1016	Telephone, Broadband, Computer Software			200.00	31.16
1018	Equipment (Add to asset register)			2,000.00	
1020	Sundry Items			250.00	
1022	Admin Subscriptions / Memberships			1,500.00	1,272.48
1024	Bank Charges			75.00	
1026	Insurance			1,365.00	
1090	Precept	51,421.82	25,710.91		
1092	VAT (Income)	1,493.40			
1094	Interest		12.76		
SUB TOTAL		52,915.22	25,723.67	17,520.00	3,334.52
Butt Close Play Park		Receipts		Payments	
Code	Title	Budget	Actual	Budget	Actual
4202	External Park Inspection			150.00	
4204	Grass Cutting			1,200.00	
4206	Maintenance / Repairs			2,777.11	
4208	Lease Rental			500.00	
4210	Sundry Items			100.00	
SUB TOTAL		0.00	0.00	4,627.11	0.00

Create New Reserve R16 - Office Equipment
Add to R13 General Contingency

Add to R4 Butt Close Play Park
Add to R4 Butt Close Play Park
Add to R4 Butt Close Play Park

Grants & Subscriptions

Code	Title	Receipts Budget	Actual	Payments Budget	Actual
3002	S137				
3004	Grants			500.00	200.00
3006	Donations			3,500.00	3,355.00
	SUB TOTAL	0.00	0.00	4,000.00	3,555.00

Create new Reserve - R18 Grants

Orchard Meadow Play Park

Code	Title	Receipts Budget	Actual	Payments Budget	Actual
4302	External Park Inspection			150.00	
4304	Grass Cutting			4,800.00	524.64
4306	Water / Electric		118.65	1,500.00	
4308	Maintenance / Repairs			3,677.11	805.07
4310	Lease Rental			50.00	
4312	Sundry Items			100.00	
4390	Ground Hire				
	SUB TOTAL	0.00	118.65	9,277.11	1,329.71

Add to R3 - Orchard Meadow Play Park

Add to R3 - Orchard Meadow Play Park

Add to R3 - Orchard Meadow Play Park

Add to R3 - Orchard Meadow Play Park

Others

Code	Title	Receipts Budget	Actual	Payments Budget	Actual
7002	Notice Board - Athelhampton			500.00	
7004	Notice Board - Burleston			500.00	
7006	Notice Board - Puddletown			500.00	
7008	Notice Board - Tolpuddle			500.00	
7010	General Asset Maintenance / Repair				
7012	Defibrillators			1,000.00	696.66
7014	Neighbourhood Plan				
7016	Elections				
7018	Sundry Items				
7090	Donations				
	SUB TOTAL	0.00	0.00	3,000.00	696.66

Add to R10 - Assets

Add to R10 - Assets

Add to R10 - Assets

Add to R10 - Assets

Add to R10 - Assets

Projects		Receipts		Payments	
Code	Title	Budget	Actual	Budget	Actual
5002	Community Speed Watch				
5004	Speed Indicator Device				350.00
5006	Community Infrastructure Levy		18,932.81		600.00
5008	Tree Management - Coombes				
5010	Tree Management - Orchard Meadow				
5012	Tree Management - Puddletown Rec & Play Park				680.00
5014	PRIDE				1,724.00
SUB TOTAL		0.00	18,932.81	0.00	3,354.00

Puddletown Play Park		Receipts		Payments	
Code	Title	Budget	Actual	Budget	Actual
4102	External Park Inspection			150.00	
4104	Maintenance / Repairs				
4106	Grass Cutting			1,685.00	
4108	Sundry Items				
SUB TOTAL		0.00	0.00	2,935.00	0.00

Puddletown Recreation Ground & Pavilion		Receipts		Payments	
Code	Title	Budget	Actual	Budget	Actual
4002	Toilet Block Cleaning / Maintenance			400.00	2.30
4004	Toilet Clock Sundry Items			250.00	
4006	Grass Cutting			3,600.00	719.88
4008	Rec Ground Maintenance / Repairs			1,000.00	9.16
4010	Rec round Sundry Items			150.00	
4012	Pavilion Maintenance / Repairs				
4090	Ground Hire				
4091	PRIDE Lease	1.00	1.00		
SUB TOTAL		1.00	1.00	5,400.00	731.34

Create New Reserve R19 - Puddletown Recreation Ground

Create New Reserve R19 - Puddletown Recreation Ground

Create New Reserve R19 - Puddletown Recreation Ground

Create New Reserve R19 - Puddletown Recreation Ground

Create New Reserve R19 - Puddletown Recreation Ground

Refuse		Receipts		Payments	
Code	Title	Budget	Actual	Budget	Actual
6002	Puddletown Recreation Ground & Play Park (DT2 8GE)			754.00	126.40
6004	Butt Close (DT2 8SU)			301.00	44.84
6006	Athelhampton (DT2 7LG)			301.00	22.42
6008	Tolpuddle (DT2 7ES)			301.00	44.84
SUB TOTAL		0.00	0.00	1,657.00	238.50

Training		Receipts		Payments	
Code	Title	Budget	Actual	Budget	Actual
2002	Training Hours			250.00	
2004	Training Course Costs			500.00	
2006	Travel			250.00	22.00
SUB TOTAL		0.00	0.00	1,000.00	22.00

Create New Reserve R17 - Training

Create New Reserve R17 - Training

Create New Reserve R17 - Training

Reserves increase not listed above

R20	Elections			3,500.00	
SUB TOTAL		0.00	0.00	3,500.00	0.00
TOTAL		52,916.22	44,776.13	52,916.22	13,261.73

Annex 3 - Reserves

If the above recommendations are agreed the following will stand:

Code	Earmarked Reserves	23/24 Year Start	Income / Transfers In	Expend / Transfers Out	YTD 22/23
R1	Neighbourhood Plan (reserve for future reviews)	£3,064.53	£0.00	£0.00	£3,064.53
R2	Puddletown Community Play Park Project (PCPPP)	£18,718.90	£1,100.00	£116.67	£19,702.23
R3	Orchard Meadow Reserve	£6,959.07	£2,827.11	£805.07	£8,981.11
R4	Butt Close Recreation Area	£9,937.50	£3,277.11	£0.00	£13,214.61
R5	Community Café Reserves	£922.51	£0.00	£0.00	£922.51
R6	Emergency Response Fund	£500.00	£0.00	£0.00	£500.00
R8	MUGA	£5,500.00	£0.00	£0.00	£5,500.00
R9	Pavilion	£5,500.00	£0.00	£0.00	£5,500.00
R10	Assets (replacements/major repair)	£1,738.11	£3,000.00	£1,641.66	£3,096.45
R12	CIL	£21,638.11	£18,932.81	£600.00	£39,970.92
R13	General Contingency	£21,364.18	£250.00	£0.00	£21,614.18
R14	Tree Management Plan	£25,000.00	£0.00	£0.00	£25,000.00
R15	PR Projects (Non-CIL)	£4,205.82	£0.00	£2,754.00	£1,451.82
Earmarked Reserve Totals		£125,048.73	£29,387.03	£5,917.40	£148,518.36

New

R16	Office Equipment	£2,000
R17	Training	£1,000
R18	Grants	£500
R19	Puddletown Rec Ground	£1,400
R20	Elections	£3,500